



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक ६]

मंगळवार, फेब्रुवारी २५, २०२०/फाल्गुन ६, शके १९४१

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असाधारण क्रमांक ७

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Goods and Services Tax (Amendment) (Amendment) Bill, 2020 (L. A. Bill No. I of 2020), introduced in the Maharashtra Legislative Assembly on the 25th February 2020, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

RAJENDRA G. BHAGWAT,  
Secretary (Legislation) to Government,  
Law and Judiciary Department.

### L. A. BILL No. I OF 2020.

#### A BILL

*to amend the Maharashtra Goods and Services Tax  
(Amendment) Act, 2019.*

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that  
Mah. XXXI circumstances existed which rendered it necessary for him to take immediate  
of action to amend the Maharashtra Goods and Services Tax (Amendment) Act,  
2019. 2019, for the purposes hereinafter appearing ; and, therefore, promulgated  
Mah. the Maharashtra Goods and Services Tax (Amendment) (Amendment)  
Ord. V of Ordinance, 2020 on the 5th February 2020 ;  
2020.

AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature; it is hereby enacted in the Seventy-first Year of the Republic of India as follows :—

Short title and commencement. **1.** (1) This Act may be called the Maharashtra Goods and Services Tax (Amendment) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 5th February 2020.

Amendment of section 2 of Mah. XXXI of 2019. **2.** In section 1 of the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (hereinafter referred to as “the principal Act”), for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 26th December 2019, namely :—

“ (2) (a) section 3 to section 6, section 8, section 9, section 11, section 12 and section 21 shall come into force on the 1st January 2020 ;

(b) save as otherwise provided, remaining sections shall come into force on such date as the Government may, by notification in the *Official Gazette*, appoint.”.

Repeal of Mah. Ord. V of 2020 and saving. **3.** (1) The Maharashtra Goods and Services Tax (Amendment) (Amendment) Ordinance, 2020, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

## STATEMENT OF OBJECTS AND REASONS

Various decisions have been taken by the Goods and Services Tax Council constituted by the President of India under article 279A of the Constitution of India requiring amendments in GST Laws. Accordingly, the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 have been amended by the Parliament by Finance (No. 2) Act, 2019 (23 of 2019). In order to maintain the uniformity in the provisions of the law relating to Goods and Services Tax, the Maharashtra Goods and Services Tax Act, 2017 has also amended by the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (Mah. XXXI of 2019). Sub-section (2) of section 1 of the said Amendment Act provided that, it shall come into force with effect from the 1st January 2020.

2. However, by the Central Government Notification, Ministry of Finance, No. 01/2020- Central Tax, G.S.R.2(E), dated the 1st January 2020, issued under the Finance (No. 2) Act, 2019 (23 of 2019), sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the said Act has been brought into force by the Central Government with effect from the 1st January 2020 and the remaining sections will come into force by notification in the *Official Gazette*. In order to maintain the uniformity in the application of the said amending provisions of the Central and State Acts relating to Goods and Services Tax, it was necessary to bring into force the similar amended sections of the Maharashtra Goods and Services Tax (Amendment) Act, 2019, on the same date. It was, therefore, expedient to amend the Maharashtra Goods and Services Tax (Amendment) Act, 2019, suitably.

3. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action to amend the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (Mah. XXXI of 2019), for the purposes aforesaid, the Maharashtra Goods and Services Tax (Amendment) (Amendment) Ordinance, 2020 (Mah. Ord. V of 2020), was promulgated by the Governor of Maharashtra on the 5th February 2020.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,  
Dated the 18th February 2020.

AJIT PAWAR,  
Deputy Chief Minister.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

*Clause 2(b).*—Under this clause, power is taken to the State Government to appoint, by notification in the *Official Gazette*, the date on which the remaining sections of the Maharashtra Goods and Services Tax (Amendment) Act, 2019 (Mah. XXXI of 2019) shall come into force.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.